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10-1 General**10-1.1 Real Property Vouchers**

The *Real Property Voucher* (DOT Form 262-039) is a legal document upon which an authorized claimant presents for payment itemized charges against the state. It is unlawful for the state to issue a warrant except upon a voucher (RCW 43.88.160). Examples of completed *Real Property Vouchers* are given in Appendix 10-1.

10-1.2 Invoice Vouchers

The *Invoice Voucher* (DOT Form 134-139) is used to present for payment itemized charges against the state for goods or services, not otherwise invoiced, such as reimbursement to employee for purchase price paid from personal funds for books for state use. An example of a completed *Invoice Voucher* is given in Appendix 10-3.

10-1.3 Relocation Assistance Vouchers

The *Relocation Assistance Voucher* (DOT Form 264-009) is used to pay all claims determined to be eligible under the Relocation Assistance Program. Types of payment include replacement housing entitlements, moving cost reimbursement, and direct payments to moving companies and other vendors/contractors.

10-1.4 TRAINS

In addition to the three (3) above mentioned vouchers, another form is needed to enable Real Estate Services to pay claimants and that is Payment Voucher (DOT Form 134-003), which is also referred to as Trains Voucher. See *TRAINS* (Transportation Reporting and Accounting Information System) *Users Manual* for information.

10-1.5 Information Required by the Internal Revenue Service (IRS)

All vouchers require the Federal Tax Identification Number (TIN) or a Social Security Number (SSN).

10-1.5.1 Procedures to Obtain W-9

- A. The acquisition agent should include a W-9 form in the package delivered to the property owner at the time the offer to purchase is made. This will provide the property owner adequate time to read over the instructions and complete the form.
 1. The offer letter includes appropriate W-9 language.
 2. If relocation is involved, a copy of the W-9 form should be provided to relocation once the form is obtained from the payee.
- B. The relocation agent should include a W-9 form at the time the agent delivers the Notice of Eligibility, Entitlements, and 90-Day Assurance letter to the displaced person.
 1. The Notice of Eligibility, Entitlements, and 90-Day Assurance letter includes appropriate W-9 language.
 2. If a property owner is also a displaced person, the agent should ask the displaced person if they have already completed a W-9 for the acquisition agent.

- C. Acquisition and Relocation will need to coordinate efforts so we do not ask the same payee to complete a W-9 form more than once. In most cases, the acquisition agent will obtain the W-9 form as part of the transmittal package and provide a copy to relocation.
 - 1. A W-9 only need to be obtained once unless the Accounting Office otherwise notifies Real Estate Services. If there is a question as to whether or not our agency has a W-9 on file, the agent should contact the TRAINS Helpdesk directly at 705-7514.
- D. An agent should not provide guidance on how to complete the W-9 form. The payee should be referred to the IRS, their accountant, or legal consultant for advise on how to complete the form.
- E. If the payee refuses to complete a W-9 form, the agent should document the refusal in their diary. The payee must still supply a TIN or SSN in order to have the voucher processed for payment.

10-1.5.2 Payment Processing

Each payment voucher sent to HQ for payment processing will need to be accompanied by a W-9 form completed by the payee or a diary entry that WSDOT already has a W-9 on file for this payee. In the event a payee refuses to complete a W-9, WSDOT must still obtain a TIN or SSN in order to get the voucher processed. The TIN or SSN provided must match what is registered with the IRS before the payment process can be completed.

10-2 Real Property Vouchers

10-2.1 Rules

- A. The *Real Property Voucher* (DOT Form 262-039) is typewritten and is available in electronic form. No erasures, strike-overs, or corrections are permitted in any figure in the “Amount” column.
- B. No changes or deletions are permitted in the claimant’s certificate which is in the upper right-hand corner of the voucher.
- C. All items appearing on the voucher are documented. The just compensation for lands, improvements, damages, special benefits, etc., is supported by the *Determination of Value* (Form RES-214). All other items are supported by bills, receipts, letters of approval, etc.
- D. Every transaction that is transmitted to Headquarters involving a payment of money by the state requires an original *Real Property Voucher*.
 - 1. The “principal” *Real Property Voucher* is a summation of the entire transaction and includes, as applicable:
 - a. All items contributing to just compensation:
 - (1) Lands (in fee, easement, etc.) and access rights.
 - (2) Improvements.
 - (3) Damages.
 - (4) Less special benefits.
 - b. Legal/Administrative — an itemized list (e.g., statutory evaluation allowance, administrative settlement, etc.).
 - c. Other Items — an itemized list (e.g., escrow fee, partial reconveyance fee, etc.).
 - d. Deductions — an itemized list (e.g., real estate taxes, assessments, performance bond, salvage value, construction items, etc.).

2. There may be one or more “secondary” *Real Property Vouchers*.
 - a. A “secondary” voucher is prepared to order payment of any sum which has been deducted from the “principal” voucher, such as:
 - (1) For payment of the grantor’s obligation to another party (e.g., real estate taxes).
 - (2) For the direct payment of a (deducted) cost to cure item.
 - b. A “secondary” voucher is prepared to order payment of an item which is not part of the “principal” voucher (e.g., the trustee’s ministerial fee).

Note: The seller’s incidental expenses are shown in the “Other Items” section of the “principal” voucher when the recipients thereof join with the grantor(s) on that voucher, or are to receive any payment due through an escrow distribution.
3. If a grantor is unable to accept any particular voucher language, the Region Real Estate Services Manager (Region RESM) contacts the Assistant Director of the Title and Condemnation Program for instructions.

10-2.2 Procedures

10-2.2.1 Preparation

Following the examples given in Appendix 10-1, the Acquisition Agent prepares all necessary *Real Property Vouchers* in accordance with Section 10-2.1 as follows:

- A. GRANTOR OR CLAIMANT Block: Insert the names of all payees and the address of one payee. If the transaction is being escrowed, the escrow agent’s name and address are inserted.
- In addition, insert the TIN or SSN of the firm or individual responsible for income tax and WSDOT Accounting will report to the USA Internal Revenue Service.
- B. SIGNATURE Block (located in upper right-hand corner):
 1. If the signatories are individuals, their names may be typed beneath the line upon which they are to sign, if desired. Since the voucher is tied to an instrument (e.g., deed, easement, release), the number of payees and signatories can be limited by use of the appropriate “Payment Authorization” clause (see Chapter 9) in the instrument. If there is insufficient room in the signature block for all the required signatories, insert the words “See attached signature page” here, and have the signatories sign on a separate signature page. Attach copies (carbon or machine) of the signature page to each copy of the voucher.

Obtain SSN and W-9 from all parties signing voucher.

 2. If the signatory is a corporation, the corporation’s name and the titles of the officers signing for the corporation are typewritten in the signature block. The corporate officers then sign above their respective titles.

Obtain TIN and W-9 from corporation(s) signing voucher.
 - C. PROJECT NUMBER AND TITLE: The official project number and project title as shown on the approved right of way plan are inserted. The project number is identical to the applicable Real Estate Information System (REIS) Project Number.
 - D. FEDERAL AID NO.: The federal aid project number is inserted.
 - E. PARCEL NO.: The parcel number(s) for the subject property is/are inserted.

- F. Instrument Reference: The type of instrument (e.g., warranty deed) that requires the payment of a consideration, and the date of the grantor's execution thereof are inserted.
- G. Items Contributing to Just Compensation: All items contributing to the just compensation are inserted as follows (but see H3 below with regard to court or jury awards):
1. LANDS CONVEYED: Insert the area (in acres or square feet) of all lands conveyed in fee, easement, etc., showing each area separately. Check that these areas conform with the areas shown on the DV and with those shown on the latest revision of the approved right of way plan. If access rights are included, see Section 10-2.3.3.
 2. IMPROVEMENTS CONVEYED: All improvements acquired by the transaction are listed together with their total value as shown in the DV.
Note: All improvements and their value are listed here. If the grantor is obtaining salvage rights on any of the improvements, see Section 10-2.2.1 J 3.
 3. FOR ALL REMAINDERS CONVEYED: Any lands acquired that are in excess to required lands are listed using the value as shown on the DV.
 4. FOR ALL DAMAGES: Normally damages are not to be described to any extent greater than they are described in the DV. If the voucher is for some special damage, the type of damage is inserted (e.g., "for loss of ground water source").
 5. LESS SPECIAL BENEFITS: If the DV identifies any special benefits, and:
 - a. If the owners elect to accept the WSDOT's offer, the amount of the special benefits is inserted. This amount is subtracted from the amounts specified in the DV for lands, improvements, and damages.
 - b. If the owners elect to accept the WSDOT's offer of fair market value for the acquisition portion plus damages, if any, to the remainder, but defer the offsetting of the special benefits by entering into a lien, the parenthetical phrase "(lien option exercised)" is entered immediately following the words "Less Special Benefits"; the amount of special benefits is inserted as in "a," above; and the deduction negated and the lien noted in the Legal/Administrative section. See H4, below.
- H. LEGAL/ADMINISTRATIVE: Insert an itemized list and the amounts paid in excess of the just compensation. The following are examples:
1. Statutory Evaluation Allowance: The total of all receipts or statements submitted which cover evaluation services (to a maximum of \$750.00 regardless of number of parcels) is inserted. If there is no claim, insert the word "None," and if the grantor is not a signatory to the voucher, have him initial this item. If negotiations are conducted by correspondence, insert the words "to be separately vouchered, if any" on the "principal" voucher. In this situation, a "secondary" voucher is prepared and executed by correspondence if there is a statutory evaluation allowance claimed.
 2. Administrative/Stipulated Settlement: If an administrative or stipulated settlement has been approved (see Chapter 6), insert the words "Administrative Settlement" or "Stipulated Settlement" and the amount thereof (i.e., the amount over and above the DV).
 3. Court/Jury Award: Insert the words "Court Award" or "Jury Award," as appropriate, and the amount thereof. No detail of the award is shown. The trial attorney's certificate must accompany the voucher.

4. If the owners have entered into a lien to defer the offsetting of special benefits (G5b, above), insert the clause given in Section 10-2.3.13 and insert the amount of special benefits in the "Amount" column (thereby negating the deduction).
- I. OTHER ITEMS: An itemized list is inserted in this section. These include, but are not limited to, the following:
 1. ESCROW FEE AND SALES TAX: If the transaction is to be closed in escrow, insert the escrow fee and the sales tax in the blanks provided.
 2. Other Closing Costs: Insert description and amounts. Invoices or other substantiating data are required for all fees except the trustee's ministerial fee and the escrow fee.
- J. DEDUCTIONS: An itemized list of all deductions is inserted in this section. The amount of each deduction is preceded with a minus sign in the "Amount" column. Deductions include, but are not limited to, the following:
 1. Real Estate Taxes: Insert years, tax lot numbers, and amounts.
 2. Assessments: Insert identification and amount.
 3. Salvage Value: If the grantor is obtaining the salvage rights, insert the clause shown in Section 10-2.3.10 and the amount shown for these rights on the *Fixtures and Improvements Agreement* (DOT Form 263-005).
 4. Performance Bond A-592: Insert the clause shown in Section 10-2.3.11A and the amount (on the line identified as "Performance Bond A-592") as shown on the *Fixtures and Improvements Agreement*.
 5. Trades/Exchanges: Insert the clause shown in Section 10-2.3.8 and the amount shown in either the DV or the *Surplus Property Report*.

10-2.2.2 Signature

The acquisition agent:

- A. Obtains the signature of the appropriate grantors or claimants in the signature block (see Section 9-14), including TIN or SSN.
- B. Obtains a completed and signed W-9 from the payee in accordance with section 10-1.5.
- C. Assures that the date of signing is inserted in the space provided.
- D. Signs and dates the voucher in the space provided.
- E. Gives a copy of the voucher to the grantor or claimant; includes the original and all other copies of the voucher along with original W-9 or a copy of a diary entry with the acquisition transmittal (original to Headquarters) for approval and distribution (within the region).

10-2.2.3 Approval

- A. The Region RESM inserts the tabulation of data which identifies the breakdown of funds into federal participating and nonparticipating. If more than one parcel number is entered, a segregation between each parcel number must also be made in the following cases:
 1. When the acquisition straddles control section termini.
 2. When the acquisition lies in more than one federal aid project.
 3. When one or more of the parcels (but not all) acquired in a single acquisition involves the acquisition of excess right of way or an uneconomic remnant.

- B. The Region Accountant takes required actions, although some region accounting offices will not require processing through their offices.
- C. The remainder of the approval is conducted as a part of the Headquarters processing.

10-2.3 Clauses

The acquisition agent inserts the following clauses in the Voucher as needed:

10-2.3.1 Land Only

After "Lands conveyed," insert: "approx. _____ (acres or square feet) in fee." If appropriate, continue with: "approx. (acres or square feet) in easement," etc.

10-2.3.2 Access Rights Only

Cross out the words "Lands Conveyed" and insert: "For All Access Rights."

10-2.3.3 Land and Access Rights

Following the text in Section 10-2.3.1, continue with: "and for all access rights," following the lands conveyed in fee, if any.

10-2.3.4 Improvements

After "Improvement Conveyed," insert a list of the improvements as given in the *DV* (Form RES-214); e.g., "Dwelling, garage, out buildings," etc.

10-2.3.5 All Remainders Conveyed

"Approx. _____ (acres or square feet) and/or improvement (describe improvement)" as given in the *DV* (Form RES-214).

10-2.3.6 Damages

Damages are handled as specified in Section 10-2.2.1G4.

10-2.3.7 Timber and Crops

If the grantor is not permitted to remove timber or crops, insert the following text under "Legal/Administrative": "For loss of (all standing or down timber, crops)."

10-2.3.8 Trades/Exchanges

If the transaction involves a trade or exchange, insert the following text under "Deductions": "The state agrees to convey (when the new facility is opened to traffic) that certain tract of land identified as Parcel/Inventory Control No. _____ as fully set forth in the Exchange Agreement dated _____. Enter value in the amount column.

Note: If both parcel and inventory control numbers are available, insert both.

10-2.3.9 Administrative Settlement

Under "Legal/Administrative," insert: "Administrative Settlement."

10-2.3.10 Salvage of Improvements

Under "Deductions," insert: "Value of Grantor-Acquired Salvage of Improvements (from DOT Form 263-003)."

10-2.3.11 Performance Bond

On the “principal” voucher, insert on the line “Performance Bond A-592” the following text “performance bond for above salvaged item(s)” and the amount (from DOT Form 263-005).

Note: No Secondary Voucher is needed.

10-2.3.12 Special Benefits, Lien For

If the owners enter into a lien to defer the offsetting of the special benefits, under “Legal/Administrative” insert “\$ _____ in special benefits subject of \$ _____ Lien dated _____.”

10-3 Reserved

10-4 Invoice Vouchers

10-4.1 Rules

- A. The *Invoice Voucher* (DOT Form 134-139) is typewritten and is available in electronic form. No erasures, strikeouts, or corrections are permitted in any amount to be charged against the state.
- B. Since the *Invoice Voucher* contains the “Vendor’s Certificate,” it is not necessary to submit any supporting documentation with the Voucher.

10-4.2 Procedures

- A. The Region RESM prepares the *Invoice Voucher* as specified in Section 10-4.1 and obtains the vendor’s signature on the “Vendor’s Certificate.”
- B. Exercising an authority which may not be subdelegated, the Region RESM reviews the voucher, signs it in the “Division or Unit Received By” block, and transmits the voucher through channels to the Region Accountant for processing and payment.

10-5 Relocation Assistance Vouchers

10-5.1 Rules

- A. The *Relocation Assistance Voucher* (DOT Form 264-009) is available as an electronic form.
- B. All claims for payment are documented by attaching invoices, statements, or other supporting documentation.
- C. Any deductions made for delinquent rent shall assume that the displaced person’s ability to move and serve replacement housing will not be jeopardized. Prior approval by the Assistant Director of the Relocation Assistance Program is required.

10-5.2 Procedures

10-5.2.1 Preparation

The agent prepares the *Relocation Assistance Voucher* (DOT Form 264-009) in accordance with the following:

- A. Displaced Person or Claimant block: Insert the names of all payees and the address of one payee. If the transaction is being escrowed, the escrow company name and address should appear in the claimant block. A copy of the Entitlement Instructions will be sent with warrant to the escrow company.

- B. Signature block (upper right-hand corner):
1. If the claimant is the displaced person, the claimant must sign in this space.
 2. If the claimant is not the displaced person (as in the case of a direct payment to a commercial mover or other contractor), an original invoice must be attached and “See Attached Invoice” is inserted in the space.
 3. If the claimant is not the displaced person, but the displaced person directs payment to said claimant, the displaced person must sign in this space.
 4. A TIN must be inserted. The TIN for individuals is their SSN and for business it is their federal tax ID number. The agent must also obtain a completed W-9 from the payee in accordance with section 10-1.5.
- C. Title: The official project title as shown on the approved right of way plan is inserted.
- D. Federal Aid Number: The most current federal aid number is inserted here.
- E. Parcel Number: The parcel number for the subject property is inserted here.
- F. Displacee Number: The number assigned to the displaced person by REIS is inserted.
- G. Date Parcel Vacated: The date the displaced person's personal property has been removed from the parcel is inserted here.
- H. Replacement Housing Payments:
1. Replacement Housing — 180-day Owner: Amounts paid to or on behalf of residential owner-occupants displaced by a project (who have been in occupancy of the acquired dwelling for at least 180 days prior to initiation of negotiations) for a purchase or rent supplement payment. Includes reimbursement for loan fees and incidental purchase expenses. The maximum amount on this line is \$22,500.
 2. Increased Interest: Amount paid to owner-occupant for increased interest costs associated with financing the purchase of a replacement dwelling.
 3. Rental Assistance — 90-day Tenant and Certain Other: Amount paid to 90-day tenants and owner-occupants (who have been in occupancy between 90 and 180 days prior to the initiation of negotiation) for a rent supplement. The maximum amount on this line is \$5,250.
 4. Down Payment Assistance — 90-day Tenants and Certain Other: Amount paid to 90-day tenant and owner-occupants (who have been in occupancy between 90 and 180 days prior to initiation of negotiations) for a down payment allowance toward the purchase of a replacement dwelling. The maximum amount on this line is \$5,250..
 5. Last Resort Housing-Owner: Any amount paid under the category of last resort housing to or on behalf of a displaced residential owner-occupant in excess of \$22,500.
 6. Last Resort Housing-Tenant: Any amount paid under the category of last resort housing to or on behalf of a displaced residential tenant-occupant in excess of \$5,250. This includes all payments toward down payments in excess of \$5,250.
 7. Other: This portion of the voucher can be used to provide a narrative, such as a last resort housing case where payments will be made on an installment basis. If an advance payment has been or will be made, a narrative is also required.

- I. Moving Expense Amounts:
 1. Schedule/Dislocation Allowance-Residential: Amount paid to a person displaced from a dwelling by a project. The payment is based upon the number of rooms in the dwelling and whether they are furnished or not.
 2. Actual Expenses-Residential: Amount paid to or on behalf of persons displaced from a dwelling by a project. Basically, any moving related payment which is not a schedule type would fall into this category.
 3. Payment in Lieu of All Other Moving Expenses — Business/Farm/NPO: A particular type of payment available only to business, farms, or nonprofit organizations which meet certain criteria. This payment is also called a “Fixed” payment and is in lieu of any and all other types of payments for which the displaced person would otherwise be entitled. It is based on the business income, rather than actual moving costs.
 4. Actual Costs-Business/Farm/NPO: Amounts paid to or on behalf of business, farm, or nonprofit organization for all actual, reasonable, and necessary moving expenses.
 5. Reestablishment Costs-Business/Farm/NPO: Amounts paid to or on behalf of a small business, farm, or nonprofit organization for eligible expenses incurred in reestablishing the displaced activity at a replacement site.
 6. Personal Property Only— Non-residential and Non-business moves: Amounts paid to displaced persons who have personal property to be moved from the right of way due to an acquisition or project purpose where there is NOT a need for a full relocation of a residence, non-residential operation (vacant land), business, farm operation, or non-profit organization (NPO).
 7. Other: This portion of the voucher can be used to provide a narrative — such as explaining an advance payment or deductions. Also, any moving payment which would not fit into one of the previously listed categories.
- K. Deductions: This space is used when a deduction is necessary for rent delinquency or similar situation.

10-5.2.2 Signature

The Right of Way Agent:

- A. Obtains the signature of the appropriate claimant(s).
- B. Obtains a completed W-9 from the payee in accordance with section 10-1.5.
- C. Assures that the date of signing is inserted in the space provided.
- D. Signs and dates the voucher in the space provided.
- E. Obtains the signature of the appropriate supervisor or manager within the region or work unit.

10-5.2.3 Approval

- A. The agent identifies and inserts the proper account coding and the breakdown of federal participating and nonparticipating costs. Account coding information is contained in the departmental publication identified as the *Chart of Accounts*, M 13-01, Chapter 10.
- B. The voucher along with completed W-9 or diary entry and all supporting documentation is sent to Headquarters.
- C. The remainder of the approval is conducted as a part of the Headquarters processing.

